## PRESIDENT'S SECRETARIAT

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## $\mathbf{A}$

# COLLECTION

OF

# THE ACTS

PASSED BY

# THE GOVERNOR GENERAL OF INDIA IN COUNCIL

IN THE YEAR

1921.

CALCUTTA'
SUPERINTENDENT GOVERNMENT PRINTING, INDIA:
1922

## TITLES OF ACTS

#### PASSED BY

## THE INDIAN LEGISLATURE

#### IN THE YEAR 1921.

Œ.	4. An Act to amend the Indian Tea Cess Act, 1903.					, 1903.						
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- II. ". to determine the salary of the Deputy-President of the Legislative Assembly.
- III. " further to amend the Code of Civil Procedure, 1908.
- IV. ,, further to amend the Import and Export of Goods Act, 1916.
- V. ,, to amend the Indigo Cess Act, 1918.
- VI. ,, further to amend the Indian Tariff Act, 1894, the Indian Post Office Act, 1898, the Indian Income-tax Act, 1918, and the Super-tax Act, 1920, and to amend the Freight (Railway and Inland Steam-vessel) Tax Act, 1917.
- VII. ,, to amend the law relating to the Calcutta University.
- VIII. ,, to declare the rights of Hindus to make transfers and bequests in favour of unborn persons in the City of Madras.
  - it validate certain indentures transferring properties formerly held by certain Enemy Missions in Trustees, and for the incorporation of such Trustees and for other purposes.
    - X. ,, further to amend the Indian Marine Act, 1887.
  - XI. , further to amend the Indian Works of Defence Act, 1903.
- XII. ,, further to amend the Negotiable Instruments Act, 1881.
- xIII. ,, further to amend the Carriers Act, 1865, in order to empower the Governor General in Council to make by notification additions to the Schedule to that Act, and to free a common carrier from liability under that Act for loss or damage, arising from the negligence of himself or of any of his agents or servants, in respect of any property which, being of the value of over one hundred rupees and of the description contained in the Schedule to that Act, has not been declared in accordance with the provisions of section 3.
- XIV. ,, to provide for the levy of customs-duty on lac exported from British India.
  - XV. ,, further to amend the Indian Post Office Act, 1898.

XVI. An Act further to amend the Indian Penal Code.

XVII. ,, further to amend the Cattle-trespass Act, 1871.

XVIII. ,, to facilitate the enforcement in British India of Maintenance Orders made in other parts of His Majesty's Dominions and Protectorates and vice versā.

XIX. ,, further to amend the Land Acquisition Act, 1894.

## ACT No. I of 1921.

#### [PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 2nd March, 1921.)

An Act to amend the Indian Tea Cess Act, 1903.

WHEREAS it is expedient to amend the Indian Tea Cess Act, 1903; It is hereby enacted as follows:—

- 1. This Act may be called the Indian Tea Cess Short title. (Amendment) Act, 1921.
- 2. In section 3 of the Indian Tea Cess Act, 1903, Amendment for the words "one-quarter of a pie per pound" the Act IX of words "eight annas per hundred pounds" shall be 1903. substituted.

## ACT No. II of 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th March, 1921.)

An Act to determine the salary of the Deputy-President of the Legislative Assembly.

WHEREAS it is provided by sub-section (5) of section 63-C of the Government of India Act that the Deputy-President of the Legislative Assembly shall receive such salary as may be determined by Act of the Indian Legislature; It is hereby enacted as follows :--

Short title.

1. This Act may be called the Legislative Assembly (Deputy-President's Salary) Act, 1921.

Salary of Deputy-President.

2. There shall be paid to the Deputy-President of the Legislative Assembly, in respect of any period during which he is engaged on work connected with the business of the said Assembly, a salary calculated at the rate of one thousand rupees per mensem.

Decision in case of doubt.

3. If any question arises whether during any period the Deputy-President was engaged on work connected with the business of the Legislative Assembly, the question shall be referred for decision to the President of the said Assembly, and his decision shall be final.

## ACT No. III of 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th March, 1921.)

# An Act further to amend the Code of Civil Procedure, 1908.

V of 1908.

WHEREAS it is expedient further to amend the Code of Civil Procedure, 1908; It is hereby enacted as follows:—

- 1. This Act may be called the Code of Civil Short title. Procedure (Amendment) Act, 1921.
- V of 1908.
- 2. (1) In sub-section (3) of section 55 of the Americanent Code of Civil Procedure, 1908, for the words "will Act V, 1908, be discharged" the words "may be discharged" shall be substituted.
- (2) In sub-section (4) of the same section for the words "shall release" the words "may release" shall be substituted.

4 Import and Export of Goods (Amend- [ACT IV ment.)

# ACT No. IV of 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th March, 1921.)

An Act further to amend the Import and Export of Goods Act, 1916.

WHEREAS it is expedient further to amend the Import and Export of Goods Act, 1916; It is XI of 1916. hereby enacted as follows:—

Short title.

1. This Act may be called the Import and Export of Goods (Amendment) Act, 1921.

Amendment of section 1, Act XI of 1916. 2. In sub-section (3) of section 1 of the Import XI of 1916. and Export of Goods Act, 1916, for the words "up to the 31st day of March, 1921", the words "up to the 31st day of March, 1922" shall be substituted.

Repeal of Act XIII of 1920. 3. The Import and Export of Goods (Amend-XIII of 1920, ment) Act, 1920, is hereby repealed.

## ACT No. V of 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th March, 1921.)

An Act to amend the Indigo Cess Act, 1918.

TII of 1918.

WHEREAS it is expedient to amend the Indigo Cess Act, 1918; It is hereby enacted as follows:—

- 1. (1) This Act may be called the Indigo Cess Short title (Amendment) Act, 1921.
- (2) It shall come into force on the first day of April, 1921.

III of 1918.

2. In sub-section (1) of section 2 of the Indigo Amendment Cess Act, 1918, for the words and figures "one rupee Act III of per maund of 82? pounds avoirdupois" the words 1918. "one rupee eight annas per hundredweight of one hundred and twelve pounds avoirdupois" shall be substituted.

#### ACT NO. VI OF 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 278h March, 1921.)

An Act further to amend the Indian Tariff Act. 1894, the Indian Post Office Act, 1898, the Indian Income-tax Act, 1918, and the Super-tax Act, 1920, and to amend the Freight (Railway and Inland Steam-vessel) Tax Act. 1917.

17HEREAS it is expedient further to amend the WHEREAS It is expedient runner to an art of 1894. Indian Tariff Act, 1894, the Indian Post Office VIII of 1894. Act, 1898, the Indian Income-tax Act, 1918, and VI of 1898, the Super-tax Act, 1920, and to amend the Freight XIX of 1920. (Railway and Inland Steam-vessel) Tax Act, 1917; XIII of 1917. It is hereby enacted as follows:—

Short title

- 1. (1) This Act may be called the Indian Finance and duration. Act. 1921.
  - (2) Sections 3, 4, 5 and 6 shall remain in force only up to the 31st day of March, 1922.

Amendment of Act VIII of 1894.

- 2. (1) With effect from the first day of March. 1921, for the Second Schedule to the Indian Tariff Act, 1894, the Schedule contained in the First Schedule VIII of 1894. to this Act shall be substituted.
- (2) The enactments mentioned in the Second Schedule to this Act are hereby repealed to the extent specified in the fourth column thereof.

Amendment of Act VI of 1898.

- 3. With effect from the first day of April, 1921, for the First Schedule to the Indian Post Office Act. 1898, the Schedule contained in the Third Schedule to this Act shall be substituted.
  - 4. With

4. With effect from the first day of April, 1921, Amendment of for the First Schedule to the Freight (Railway and Act XIII of 1917.

Inland Steam-vessel) Tax Act, 1917, the Schedule contained in the Fourth Schedule to this Act shall be substituted.

5. With effect from the first day of April, 1921, Amendment for the First and Second Schedules to the Indian of Act VII of Income-tax Act, 1918, the Schedules contained in the Fifth Schedule to this Act shall be substituted.

6. With effect from the first day of April, 1921, Amendment XIX of 1920. for the Schedule to the Super-tax Act, 1920, the 1920. Schedule contained in the Sixth Schedule to this Act shall be substituted.

#### SCHEDULE I.

Schedule to be substituted in the Indian Tariff Act, 1894.

[See section 2 (1).]

"SCHEDULE II-IMPORT TARIFF.

#### PART I.

#### Articles which are free of duty.

No.	Names of Articles.			
	I.—Food, Drink and Tobacco—			
1	Норв.			
2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor General in Council, for use in curing fish in those provinces.  (For the general duty on salt, see No. 36:)			

#### PART I-contd.

## Articles which are free of duty-contd.

2	
No.	Names of Articles.
	II.—Raw materials and produce and articles mainly unmanufactured—
	HIDES AND SKINS, RAW.
8	Hides and Skins, raw or salted.
	METALLIC ORES.
4	METALLIC ORES, all sorts.
	PRECIOUS STONES AND PEARLS.
Б	PRECIOUS STONES. unset and imported uncut, and PEARLS, unset and imported unpierced.
	SEEDS.
6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.
	TEXTILE MATERIALS.
7	COTTON, TAW.
8	Wool, raw.
	MISCELLANEOUS.
9	MANUEES, all sorts, including animal bones and the following chemical manures:—Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, nitrate of lime, calcium cyanamide, mineral phosphates and mineral superphosphates.
10	Pulp of wood, RAGS and other paper-making materials.
	III.—Articles wholly or mainly manufactured—
	APPAREL.
11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.

## PART I-contd.

## Articles which are free of duty-contd.

No.	Names of Articles.
	ARMS, AMMUNITION AND MILITARY STORES.
12	The following Arms, Ammunition and Military Stores: -
1-	<ul> <li>(a) Articles falling under the 5th, 6th, 8th, 9th or 10th item of No. 43, when they appertain to a firearm falling under the 1st or 3rd item and are fitted into the same case with such firearm.</li> <li>(b) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform.</li> <li>(c) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force, or a gazetted police officer, or (ii) certified by the commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or, in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.</li> <li>(d) Swords for presentation as army or volunteer prizes.</li> <li>(e) Arms, ammunition and military stores imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service.</li> <li>(f) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.</li> </ul>
	A PRINCIPAL OF PRINCIPAL AND APPRINCIPAL OF THE PRINCIPAL
	CHEMICALS, DRUGS AND MEDICINES.
13	Anti-Plague serum.
14	QUINTING and other alkaloids of cinchons.
	HARDWABE, IMPLEMENTS AND INSTRUMENTS.
15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, elevators, seed-crushers, chaff-cutters, root-cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, and rakes; also component parts of these implements, provided that they can be readily fitted into their proper places in the implements for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.

## PART I-concld.

## Articles which are free of duty-concld.

No.	Names of Articles.			
	HARDWARE, IMPLEMENTS AND INSTRUMENTS—contd.			
16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aërating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.			
17	Instruments, Apparents and Apparences, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.			
18	WATER-LIFTS, SUGAR-MILLS, OIL-PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.			
	METALS.			
19	CURRENT NICKEL, BRONZE, AND COPPER COIN of the Government of India.			
20	GOLD AND SELVER BULLION and coin.			
	PAPER.			
21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.			
	YARNS AND TEXTILE FABRICS.			
22	COTTON TWIST AND YARN, and COTTON SEWING OR DARNING THREAD.			
23	SECOND-HAND OR USED GUNNY BAGS made of jute.			
	MISCELLANEOUS.			
24	ABT, the following works of:—(1) statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of spublic character intended to be put up in a public place, including the materials used, or to be used in their construction, whether worked or not.			
25	Books printed, including covers for printed books, maps, charts, and plans, proofs, music and manuscripts.			
	IV.—Miscellaneous and unclassified—			
26	Animans, living, all sorts,			
27	SPECIMENS ILLUSTRATIVE OF NATURAL SCIENCE, and medals and antique coins.			

PART II. Articles which are liable to duty at special rates.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	I.—Food, Drink and Tobacco—		<b>₽ ₽</b> .
V	FISH.		
28	FISH, SALTED, wet or dry  LIQUORS.	Indian maund of 823 lbs. avoir- dupois weight.	Such rate or rates of duty not exceeding twelve annas as the Governor General in Council may, by notification in the Gazette of India, from time to time, prescribe.
29	Ale, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart	Six annas and six pies.
<b>3</b> 0	SPIRIT, which has been rendered effectually and permanently unfit for human consumption.	bottles.  Ad valorem .	7½ per cent.
31	Perfumed Spirits	Imperial gallon or 6 quart bottles.	3 <b>0 0</b>
82	Liqueums, Cordials, Mixtures and other preparations containing spirit—		
	(a) Entered in such a manner as to indicate that the strength is not to be tested.	Ditto	25 0
	(8) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	18 12 and the duty to be increased or reduced in pro- portion as the strength of the spirit exceeds or is less than London proof.
<b>8</b> 3	All other sorts of SPIRIT	Ditto	Ditto

## PART II-contd.

Articles which are liable to duty at special rates-contd.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.		
	LIQUORS—contd.		H A.		
84	Wines—				
	Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	9 0		
	All other sorts of wines not contain- ing more than 42 per cent. of proof spirit:	Ditto	4 8		
į	Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to 'All other sorts of Spirit.'				
•	SUGAR.				
35	SUGAR, all sorts including molasses and saccharine produce of all sorts, but excluding confectionery (see No. 122).	Ad valorem .	15 per cent.		
	OTHER FOOD AND DRINK.				
36	SALT, excluding salt exempted under No.	Indian mæund of 827 lbs. avoir- dupois weight.	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.		
	TOBACCO.	ľ.			
37	TOBACCO, unmanufactured	Pound	1 0		
38	CIGARE AND CIGARETTES	Ad valorem .	75 per cent.		
. 39	All other sorts of Tobacco manufactureds	Pound	2 4		

## PART II-contd.

Articles which are liable to duty at special rates—contd.

		<u> </u>	
Ņo.	Names of Articles.	Unit or method of assessment.	Rate of duty.
	II.—Raw materials and produce and articles mainly unmanufactured—		R A.
	COAL, COKE AND PATENT FUEL.		
40	COAL, COKE AND PATENT FUEL .	Ton	0 8
	OILS.		
41	PRIBOLEUM, including also naphtha and the liquids commonly known by the names of rock-oil, Bangoon oil, Burma oil, kerosine, paraffin oil, mineral oil, petroline, gasoline, benzol, benzoline, benzine, and any inflammable liquid which is made from petroleum, coal, schist, shale, peat or any other bituminous substance, or from any products of petroleum, but excluding the classes of petroleum included in No. 42.  Note.—Motor spirit is liable to an additional duty of 6 armas per gallon under Act II of 1917 as amended by Act III of 1919.		One anna and six pies.
49	PETROLEUM which has its flashing point at or above two hundred degrees of Fahrenheit's thermomet er, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively for the batching of jute or other fibre, or for lubricating purposes and petroleum which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is proved to the satisfaction of the Collector of Customs to be intended for use exclusively as fuel or for some sanitary or hygienic purpose.		7½ per cent.

## PART II-contd.

# Articles which are liable to duty at special rates—contd.

No.	Names of Articles.	Unit or method of assessment.		te of duty.
	III.—Articles wholly or mainly manufactur- ed—			
	ARMS, AMMUNITION AND MILITARY STORES.			
43	Subject to the exemptions specified in No. 12—		æ	
	<ol> <li>Firearms other than pistols, including gas and air-guns and rifles.</li> </ol>	Each .	15	
	(2) Barrels for the same, whether single or double.	,,	15	
;	(3) Pistols, including automatic pistols and revolvers.	,,	15	
	(4) Barrels for the same, whether single or double.	,,	15	or 20 pe
	(5) Main springs and magazine springs for firearms, includ- ing gas-guns and rifles.	,,	5	valorem which ever i
	(6) Gun stocks and breech blocks	,, .	8	higher.
	(7) Revolver-cylinders, for each cartridge they will carry.	,, • •	2	
	(8) Actions (including skeleton and waster) breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	» •	1_	j
	(9) Machines for making, loading, or closing cartridges for rifled arms.	Ad valorem .	per c	80 Sent.
	(10) Machines for capping cartrid- ges for rifled arms.	Ad valorem .	per d	ont.
	CHEMICALS, DRUGS AND MEDICINES.			E A.
44	Opium and its alkaloids and their derivatives.	Seer of 80 tolas .		34 0

#### PART II-concld.

#### Articles which are liable to duty at special rates—concld.

No.	Names of Articles.	Unit or method of assessment.	Rate of duty.
45	MISCELLANEOUS. Matches—		R A.
	(1) In boxes containing not more than 100 matches.	Per gross of boxes.	0 12
	(2) In boxes containing more than 100 matches.	For every 100 matches or fraction thereof in each box, per gross of boxes.	0 12

## PART III.

# Articles which are liable to duty at $2\frac{1}{2}$ per cent. ad valorem.

No.	Names of Articles.		
	I.—Food, Drink and Tobacco—		
	GRAIN, PULSE AND FLOUR.		
46	GRAIN AND PULSE, all sorts, including broken grains and pulse, but excluding flour (see No. 67).		
47	FODDER, BRAN AND POLLARDS.		
48	PROVISIONS AND OILMAN'S STORES.		
40	II.—Raw materials and produce and articles mainly unmanufactured—		
	METALLIC ORES AND SCRAP IRON OR STEEL FOR RE- MANUFACTURE.		
49	IBON OB STEEL, old.		
50	WOOD AND TIMBER.		

#### PART III -contd.

No.	Names of Articles.	
	III.—Articles wholly or mainly manufactured—	
	CHEMICALS, DRUGS AND MEDICINES.	
51	COPPERAS, green.	
	HARDWARE, IMPLEMENTS AND INSTRUMENTS.	
52	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof imported by or under the orders of a railway company.	
	MACHINERY.	
<b>5</b> 3	MACHINERY, namely, prime-movers and component parts thereof, including boilers and component parts thereof; also including locomotive and portable engines, steam-rollers, fire engines, and other machines in which the prime-mover is not separable from the operative parts.	
	MACHINER (and component parts thereof), meaning machines or sets of machines to be worked by electric, steam, water, fire or other power not being manual or animal labour, or which, before being brought into use, require to be fixed with reference to other moving parts; and including belting of all materials for driving machinery:	
	Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery, and are, owing to their shape or to other special quality, not adapted for any other purpose.	
	Note.—This entry includes machinery and component parts thereof made of substances other than metal.	
54	METALS-IRON AND STEEL. IRON, angle.	
	" bar, rod and channel, including channel for carriages.	
	" pig.	
	" rice bowls.	
55	IRON OR STEEL, anchors and cables.	
,	beams, joists, pillars, girders, screw piles, bridge work and other such descriptions of iron or steel, imported exclusively for building purposes; including also ridging, guttering and continuous roofing.	

#### PART III-contd.

No.	Names of Articles.		
	IBON OR STEEL, bolts and nuts, including hook-bolts and nuts for roofing.		
	,, hoops and strips.		
	,, nails, rivets and washers, all sorts.		
	,, pipes and tubes and fittings therefor, such as bends, boots, elbows, tees, sockets, flanges and the like.		
	", rails, chairs, sleepers, bearing and fish-plates, spikes (commonly known as dog-spikes), switches and crossings, other than those described in No. 58, also lever-boxes, clips and tie-bars.		
	,, sheets and plates, all sorts, excluding discs and circles which are dutiable under No. 96.		
	wire, including fencing wire, piano-wire and wire-rope, but excluding wire-netting which is dutiable under		
56	No. 96. Steel, angle.		
	,, bar, rod, and channel, including channel for carriages.		
	,, cast, including spring blistered and tub steel.		
	ingots, blooms, billets and slabs.		
	METALS OTHER THAN IRON AND STEEL.		
57	LEAD sheets, for tea-chests.		
	RAILWAY PLANT AND ROLLING-STOCK.		
<b>5</b> 8	RAILWAY MATERIAL for permanent-way and rolling-stock, namely, cylinders, girders, and other material for bridges, rails, sleepers, bearing and fish-plates, fish-bolts, chairs, spikes, crossings, sleeper fastenings, switches, interlocking apparatus, brake gear, couplings and springs, signals, turn-tables, weigh-bridges, engines, tenders, carriages, wagons, traversers, trollies, trucks, and component parts thereof; also the following articles when imported by, or under the orders of, a railway company, namely, cranes, water eranes, water tanks, and standards, wire and other materials for fencing:		
. 70	Provided that, for the purpose of this entry, 'railway' means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Governor General in Council may, by notification in the Gazette of India, specifically include therein:		

#### PART III-concld.

Articles which are liable to duty at  $2\frac{1}{2}$  per cent. ad valorem—concld.

No.	Names of Articles.		
	RAILWAY PLANT AND ROLLING STOCK—contd.		
	Provided also that only such articles shall be admitted as component parts of railway material as are indispensable for the working of railways, and are, owing to their shape or to other special quality, not adapted for any other purpose.		
	MISCELLANEOUS.		
59	AEROPLANES, aeroplane parts, aeroplane engines and aeroplane engine		
60	parts.  PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, ink, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo-blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses copper plate printing presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins, shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging and numbering machines, but excluding paper (see No. 98).  RACKS for the withering of tea leaf.		
62	SHIPS AND OTHER VESSELS for inland and harbour navigation, including		
	steamers, launches, boats and barges, imported entire or in sections.		
63	TEA-CHESTS of metal or wood, whether imported entire or in sections, provided that the Collector of Customs is satisfied that they are imported for the purpose of the packing of tea for transport in bulk.		

#### PART IV.

Names of Articles.	
I.—Food, Drink and Tobacco—	
FISH.	
FISH, excluding salted fish (see No. 28).	
FISHMAWS, including singally and sozille, and sharkfins.	

## PART IV-contd.

No.	Names of Articles.	
	FRUITS AND VEGETABLES.	
66	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved.	
67	GRAIN, PULSE AND FLOUR.	
	PROVISIONS AND OILMAN'S STORES.	
68	Provisions and Oilman's Stores and Groceries, all sorts, excluding vinegar in easks (see No. 48).	
	SPICES.	
69	SPICES, all sorts.	
	TEA.	
<b>7</b> 0	TEA.	
71	OTHER FOOD AND DRINK.	
72	All other sorts of Food and Drink not otherwise specified.	
	II.—Raw materials and produce: and articles mainly unmanufactured—	
	GUMS, RESINS AND LAC.	
73	Gums, Resine and Lac, all sorts.	
	OILS.	
74	All'sorts of animal, essential, mineral, and vegetable non-essential oils, excluding petroleum as defined in Nos. 41 and 42.	
	SEEDS.	
7 <u>5</u>	SEEDS, all sorts, excluding oil-seeds imported into British India by sea from the territories of any Prince or Chief in India (see No. 6).	
	TALLOW, STEARINE AND WAX.	
76	TALLOW AND STEARINE, including grease and animal fat, and wax tof all sorts not otherwise specified.	

#### PART IV-contd.

	David City Collect	
No.	Names of Articles.	
	TEXTILE MATERIALS.	
77	TEXTILE MATERIALS, the following:-	
	Silk waste, and raw silk, including cocoons, raw flax, hemp, jute and all other unmanufactured textile materials not otherwise specified.	
	WOOD AND TIMBER.	
78	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	
79	MISCELLANEOUS. CANTS AND BATTANS.	
80	Coweies and shells.	
81	IVORY, unmanufactured.	
82	PRECIOUS STONES, unset and imported cut and PEARLS imported pierced (see No. 5).	
83	All other raw materials and produce and articles mainly unmanufactured, not otherwise specified.	
	III.—Articles wholly or mainly manufactured—	
	APPAREL.	
84	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty under No. 11 and gold and silver thread (see No. 130 and 131), and articles made of silk (see No. 132).	
	ARMS, AMMUNITION AND MILITARY STORES.	
85	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuze.	
	CARRIAGES AND CARTS.	
86	CARRIAGES AND CARTS, including jurikshas, bath chairs, perambulators, trucks, wheelbarrows, and all other sorts of conveyances and component parts thereof not otherwise specified, and including motor vans if imported with all their parts assembled, and also including motor lorries and the following component parts of motor lorries, namely:—chassis, solid tyres, wheels, bodies, axles and gear boxes (see No. 125).	

#### PART IV- contd.

No.	Names of Articles.
	CHEMICALS, DRUGS AND MEDICINES.
87	CHEMICALS, DEUGS AND MEDICINES, all sorts, not otherwise specified.
	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.
88	CUTLERY, excluding electroplated cutlery (see No. 127).
89	HARDWARE, TRONMONGERY AND TOOLS, all sorts, not otherwise specified.
290	All other sorts of imperments, instruments, apparatus and appliances and parts thereof, not otherwise specified.
	DYES AND COLOURS.
<b>9</b> 1	DYFING AND TANNING SUBSTANCES, all sorts, and paints and colours and painters' materials, all sorts.
,. ,	FURNITURE, CABINETWARE AND MANUFACTURES OF WOOD.
92	FURNITURE, CABINETWARE and all other manufactures of wood not otherwise specified.
	GLASSWARE AND EARTHENWARE.
<b>9</b> 3	GLASS AND GLASSWARE, lacquered ware, earthenware, china and porcelain; all sorts except glass bangles, beads and false pearls (see No. 129).
	HIDES AND SKINS AND LEATHER.
<b>94</b>	HIDES AND SKINS not otherwise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.
	MACHINERY.
95	MACHINERY AND COMPONENT PARTS thereof, meaning machines or parts of machines to be worked by manual or animal labour.
	METALS-IRON AND STEEL.
96	All sorts of IRON AND STEEL and manufactures thereof, not otherwise specified.

## PART IV-contd.

PAPER, PASTEBOARD AND STATIONERY.  PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLEOARD, AND CARDBOARD, all sorts, and Stationery, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;		
All sorts of Metals other than iron and steel, and manufactures thereof, not otherwise specified.  PAPER, PASTEBOARD AND STATIONERY.  PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLEGARD, AND CARDBOARD, all sorts, and Stationery, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or cara almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS, that is to say:—  Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.	No.	Names of Articles.
thereof, not otherwise specified.  PAPER, PASTEBOARD AND STATIONERY.  PAPER AND ABTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTEBOARD, MILLBOARD, AND CARBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  Haberdashery and millinery, that is to say:—  Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.		METALS OTHER THAN IRON AND STEEL.
PAPEE AND ARTICLES MADE OF PAPEE AND PAPIEE MACHÉ, PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and Stationery, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  YARNS AND TEXTILE FABRICS.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 182).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 182).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.	97	All sorts of METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified.
BOARD, MILLEOARD, AND CARDBOARD, all sorts, and Stationery, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).  YARNS AND TEXTILE FABRICS.  Haberdashery and millinery, that is to say:—  Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.		PAPER, PASTEBOARD AND STATIONERY.
Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Arr, works of, excluding those specified in No. 24.	98	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHÉ, PASTE-BOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including ruled or printed forms and account and manuscript books, drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (see No. 21).
Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		YARNS AND TEXTILE FABRICS.
all other manufactured cotton goods not otherwise specified.  Flax, twist and yarn, and manufactures of flax;  Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.	99	YARNS AND TEXTILE FABRICS, that is to say :
Haberdashery and millinery, excluding articles made of silk (see No. 132).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Cotton piecegoods, thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.
No. 182).  Hemp manufactures;  Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Flax, twist and yarn, and manufactures of flax;
Hosiery, excluding articles made of silk (see No. 132).  Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Haberdashery and millinery, excluding articles made of silk (see · No. 132).
Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Hemp manufactures;
or used gunny bags (see No. 23).  Silk yarn, noils and warps and silk thread;  Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Hosiery, excluding articles made of silk (see No. 132).
Woollen yarn, knitting wool, and other manufactures of wool including felt;  All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags (see No. 23).
ing felt; All other sorts of yarns and textile fabrics, not otherwise specified.  MISCELLANEOUS.  Art, works of, excluding those specified in No. 24.		Silk yarn, noils and warps and silk thread;
MISCELLANEOUS.  ART, works of, excluding those specified in No. 24.		Woollen yarn, knitting wool, and other manufactures of wool including felt;
ART, works of, excluding those specified in No. 24.		All other sorts of yarns and textile fabrics, not otherwise specified.
		MISCELLÆNEOUS.
101 BRUSHES AND BROOMS.	100	ART, works of, excluding those specified in No. 24.
	101	BRUSHES AND BROOMS.

#### PART IV—concld.

No.	Names of Articles.
102	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement, chalk and lime, clay pipes of earthenware, tiles, and all other sorts of building and engineering materials not otherwise specified.
103	CANDLES.
104	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE.
105	FURNITURE, TACKLE AND APPAREL, not otherwise described, for steam, sailing, rowing and other vessels.
106	MATS AND MATTING.
107	OILOAKES.
108	OLICIOTH AND FLOOR CLOTH.
109	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming component part of any article included in Nos. 53 and 58.
110	PERFUMERY.
111	PITCH, TAR AND DAMMER.
112	Polishes and compositions.
113	RUBBER tyres and other manufactures of rubber, not otherwise specified (see No. 138).
114	SOAP.
115	STARCE AND FARINA.
116	STONE AND MARBLE, and articles made of stone and marble.
117	Torlet Requisites, not otherwise specified.
118	All other articles wholly or mainly manufactured, not otherwise specified.
	IV.—Miscellaneous and unclassified—
119	CORAL.
120	Umbrellas, including parasols and sunshades, and fittings therefor.
121	All other articles not otherwise specified, including articles imported by post.

ACT VI

#### SCHEDULE II-IMPORT TARIFF-contd.

#### PART V.

No.	Names of Articles,	
	I.—Food, Drink and Tobacco—	
122	CONFECTIONERY.	
	II.—Articles wholly or mainly manufactured—	
	ARMS, AMMUNITION AND MILITARY STORES.	
123	GUNPOWDER FOR CANNONS, rifles, guns, pistols and sporting purposes.	
124	Subject to the exemptions specified in No. 12 all articles other than those specified in entry No. 43 which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air-guns which are dutiable as hardware under No. 89), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor General in Council may, by notification in the Gazette of India, declare to be ammunition or military stores for the purposes of this Act.	
125	CARRIAGES AND CARTS.  MOTOR CARS, motor cycles, motor scooters, bieyeles and tricycles and parts and accessories thereof: provided that such parts or accessories as are ordinarily also used for other purposes shall be dutiable at the rate of duty specified for such articles.	
126	CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS. CLOCKS AND WATCHES AND PARTS THEREOF.	
127	ELECTROPLATED WARE.	
128	MUSICAL INSTRUMENTS.	
129	GLASSWARE AND EARTHENWARE. GLASS BANGLES and BEADS and false pearls.	
130	METALS. GOLD PLATE, gold thread and wire, and gold manufactures, all sorts.	
131	SILVER PLATE, silver thread and wire, and silver manufactures, all sorts.	
182	YARNS AND TEXTILE FABRICS. SILK PIECE-GOODS, and other manufactures of silk.	

#### PART V-concld.

Articles which are liable to duty at 20 per cent. ad valorem—contd.

No.	Names of Articles.	
	MISCELLANEOUS.	
133	CINEMATOGRAPH FILMS.	
134	FIRE-WORKS.	
135	Ivory, manufactured.	
136	JEWELLERY AND JEWELS.	
137	PRINTS, engravings and pictures, including photographs and picture post-cards.	
138	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, motor scooters, bicycles and tricycles.	
139	SMOKERS' REQUISITES, excluding tobacco (Nos. 37 to 39) and matches (No. 45).	
140	Tors, games, playing cards and requisites for games and sports."	

#### SCHEDULE II.

ENACTMENTS REPEALED.

## [See section 2 (2).]

1	2	3	4
Year.	No.	Short title.	Extent of Repeal.
1894	VIII	The Indian Tariff Act, 1894.	Section 4.
1916	IV	The Indian Tariff (Amendment) Act, 1916.	The word "Second" in section 4 and so much of Schedule I as contains a Schedule II to be inserted in the Indian Tariff Act, 1894.
1917	VI	The Indian Tariff (Amend- ment) Act, 1917.	Section 2.
1920	VII	The Indian Tariff (Amend- ment) Act, 1920.	The whole.

#### SCHEDULE III

#### SCHEDULE III.

Schedule to be substituted in the Indian Post Office Act, 1898.

(See section 3.)

#### "THE FIRST SCHEDULE.

#### INLAND POSTAGE RATES.

#### (See section 7.)

#### Letters.

For a Weight not exceeding one tola . Nine pies. For a weight exceeding one tola but not exceeding two One anna. and a half tolas. For every two and a half tolas or fraction thereof One anna. exceeding two and a half tolas. Postcards. Single . Quarter of an anna. Reply . . Half an anna. Book, Pattern and Sample Packets. For every five tolas or fraction thereof . Half an anna. Registered Newspapers. For a weight not exceeding eight tolas Quarter of an anna. For a weight exceeding eight tolas and not exceeding Half an anna. twenty tolas. For every twenty tolas or fraction thereof exceeding Half an anna. twenty tolas. Parcels. For a weight not exceeding twenty tolas Two annas.

For every forty tolas or fraction thereof exceeding forty Four annas."

For a weight not exceeding forty tolas

tolas.

#### SCHEDULE IV

Four annas.

## SCHEDULE IV.

Schedule to be substituted in the Freight (Railway and Inland Steam-vessel) Tax Act, 1917.

(See section 4.)

#### "SCHEDULE I.

(See section 3.)

1	2	3
Goods.	Unit or method of taxation.	Rate of tax.
All goods (including goods carried by coaching traffic) other than food grains and pulses, firewood and fodder.	Per rupee of net freight payable.	Two and a half annas in the case of goods carried by a railway; and one and a quarter anna in the case of goods carried by an inland steam-vessel."

#### SCHEDULE V.

Schedules to be substituted in the Indian Income-tax Act, 1918.

(See section 5.)

#### "SCHEDULE I.

Rates of Tax.	
(See section 14.)	
I. When the taxable income is less than Rs. 2,000 .	Rate. Nil.
II. When the taxable income is Rs. 2,000 or upwards and-	•
(i) the total income is less than Rs 5,000	Five pies in the rupce.
(ii) the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(iii) the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(iv) the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(v) the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and two pies in the rupee.
(vi) the total income is Rs. 40,000 or upwards	One anna and four pies in the

#### SCHEDULE II

rupee.

#### SCHEDULE II.

#### RATES OF REFUND.

#### (See section 37.)

Amount.		Refund.
1. Less than Rs. 2,000	•	. One anna and four pies in the rupee.
2. Rs. 2,000 or upwards, but less than Rs. 5,000	•	. Eleven pies in the rupee.
3. Rs. 5,000 or upwards, but less than Rs. 10,000	•	. Ten pies in the rupee.
4. Rs. 10,000 or upwards, but less than Rs. 20,000	•	. Seven pics in the rupee.
5. Rs. 20,000 or upwards, but less than Rs. 30,000	•	. Four pies in the rupee.
6. Rs. 30,000 or upwards, but less than Rs. 40,000	•	. Two pies in the rupee."

			rupee."
		SCHEDULE VI.	
	\$	Schedule to be substituted in the Super-tax Act,	, 1920.
		(See section 6.)	
		"SCHEDULE.	
		(See section 4.)	
	(1)	in respect of the first lakh of rupees of taxable income—	Rate.
		<ul> <li>(a) in the case of a Hindu undivided family—</li> <li>(i) in respect of the first seventy-five thousand rupees of taxable income.</li> <li>(ii) in respect of the next twenty-five thousand rupees of taxable income.</li> </ul>	Nil. One anna in the rupee.
		<ul> <li>(b) In all other cases—</li> <li>(i) in respect of the first fifty thousand rupees of taxable income.</li> <li>(ii) in respect of the next fifty thousand rupees of taxable income.</li> </ul>	Nil. One anna in the rapee.
	<b>(</b> 2)	In respect of the first fifty thousand rupees of taxable income over one lakh of rupees.	One and a half annas in the rupce.
	<b>(3</b> )	In respect of the next fifty thousand rupees of taxable income.	Two annas in the rupee.
	<b>(4</b> )	In respect of the next fifty thousand rupees of taxable income.	Two and a half annas in the rupee.
-	<b>(5</b> )	In respect of the next fifty thousand rupees of taxable income.	Three annas in the rupee.
	.(6)	In respect of the next fifty thousand rupees of taxable income.	Three and a half annas in the rupee.
	171	In respect of all toroble income over three and a half	Four ennes in 41 a

(7) In respect of all taxable income over three and a half Four annas in the lakks of rupees.

#### ACT NO. VII OF 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th March, 1921.)

An Act to amend the law relating to the Calcutta University.

WHEREAS it is expedient to amend the law relating to the Calcutta University; It is hereby enacted as follows:--

- 1. This Act may be called the Calcutta University Short title. Act, 1921.
- II of 1857.
- 2. In section 4 of the Calcutta University Act, Amendment 1857 (hereinafter referred to as the said Act), for the of section 4, words "Governor General of India", the words 1857.
  "Governor of the Presidency of Fort William in Bengal" shall be substituted.
  - 3. In sections 5, 7 and 15 of the said Act, for the Amendment words "Governor General of India in Council" in of sections 5, all places where they occur, the words "Local II of 1857. Government of Bengal" shall be substituted.
- 4. The sections of the Indian Universities Act, Repeal. VIII of 1904. 1904 which are specified in the first column of the Schedule, are hereby repealed to the extent specified in the second column thereof.

#### THE SCHEDULE.

(See section 4.)

1	2
Section.	Extent of repeal.
2	In clause (b) of sub-section (2), the words "in relation to the University of Calcutta, the Governor General in Council, and in relation to the other Universities".
4	Clause (b) of sub-section (1)—the whole—and in sub-section (3) the words "or in the case of the University of Calcutta, upon the Chancellor, Rector, Vice-Chancellor and Fellows in their corporate capacity".
8	In sub-section (2) the words "in the Gazette of India or" and the words "as the case may be".
28	The whole.

## ACT NO. VIII OF 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th ... March, 1921.)

An Act to declare the rights of Hindus to make transfers and bequests in favour of unborn persons in the City of Madras.

WHEREAS it is expedient to declare the rights of Hindus to make transfers and bequests in favour of unborn persons in the City of Madras; It is hereby enacted as follows:—

- 1. This Act may be called the Hindu Transfers Short title. and Bequests (City of Madras) Act, 1921.
- 2. (1) This Act shall apply to all transfers inter Application vivos and wills made by persons governed by the Hindu law who are domiciled within the limits of the Ordinary Original Civil Jurisdiction of the High Court of Madras.
- (2) In the case of transfers inter vivos or wills executed before the date of this Act, the provisions of this Act shall apply to such of the dispositions thereby made as are intended to come into operation at a time which is subsequent to the 14th February, 1914:

Provided that nothing contained in this section shall affect bonā fide transferees for valuable consideration in whom the right to any property has vested prior to the date of this Act.

Explanation:—Hindus governed by the Marumakkattayam or the Aliyasantana law shall be deemed to be persons governed by the Hindu Law for the purposes of this Act.

# 32 Hindu Transfers and Bequests (City [ACT VIII of Madras).

Transfers and bequests in favour of unborn persons. 3. A transfer inter vivos or disposition by will of any property shall not be invalid by reason only that the transferee or legatee is an unborn person at the date of the transfer or the death of the testator, as the case may be.

Rule against perpetuity in regard to transfers. 4. No transfer of property can operate to create an interest which is to take effect after the life-time of one or more persons living at the date of the transfer and the minority of some person who shall be in existence at the expiration of that period and to whom, if he attains full age, the interest created is to belong.

Rule against perpetuity in regard to bequests. 5. No bequest is valid whereby the vesting of the thing bequeathed may be delayed beyond the life-time of one or more persons living at the testator's decease, and the minority of some person who shall be in existence at the expiration of that period, and to whom, if he attains full age, the thing bequeathed is to belong.

# ACT NO. IX OF 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 27th March, 1921.)

An Act to validate certain indentures transferring properties formerly held by certain Enemy Missions in Trustees, and for the incorporation of such Trustees and for other purposes.

X of 1916.

WHEREAS the Governor General in Council, in exercise of the powers conferred by sections 7 and 12 of the Enemy Trading Act, 1916, vested the properties both moveable and immoveable in British India of the Leipzic Evangelical Lutheran Mission, Madras and Burma, the Schleswig Holstein Evangelical Lutheran Mission, Madras, the Hermannsburg Evangelical Lutheran Mission, Madras, the Basel Mission, Madras, Bombay and Coorg, the Gossner Evangelical Lutheran Mission, United Provinces and Bihar and Orissa, the German Evangelical Lutheran Mission, Bihar and Orissa and Assam, and a religious association in Assam styled the Sisters of the Divine Saviour, in certain Custodians of Enemy Property, and by order directed the said Custodians to transfer the properties thereby respectively vested in them to Boards of Trustees on certain trusts which the said Custodians accordingly purported to do by the several indentures, particulars of which are given in the Schedule hereto annexed: and

WHEREAS the properties comprised in the several indentures have by diverse mesne appointments become vested in the present Trustees of those indentures; and

WHEREAS

Whereas doubts have risen and may arise as to the validity of certain matters in connection with the above-mentioned transfers; and

WHEREAS it is expedient to terminate such doubts and to constitute the several bodies of Trustees bodies corporate in order that the intention of the said transfers may be fully carried out;

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Enemy Missions Act, 1921.

Incorporation of Trustees.

- 2. (1) Each body of persons whose names are set out in the fourth column of the Schedule, and the predecessors in office of those persons shall be deemed to have been validly appointed the trustees of the indenture or indentures, as the case may be, described in the Schedule opposite the names of the persons comprising that body, and each such body of persons, together with the successors in office of those persons, is hereby constituted a body corporate with perpetual succession and a common seal, and may sue and be sued by the corporate name given to it in the fifth column of the Schedule.
- (2) For the purposes of the appointment of the successors of the persons named in the fourth column of the Schedule in their office as such trustees, the provisions of the Indian Trusts Act, 1882, shall be II of 1882. deemed to apply, and appointments of any trustees which are required to be made by the National Missionary Council of India shall be sufficiently made if made by writing under the hand of the Chairman of that body.

Validation of indentures, etc.

3. Notwithstanding anything contained in any enactment or rule of law to the contrary, the indentures described in the Schedule are hereby declared to have been validly made and the properties respectively transferred, or purporting to be transferred, thereby shall be deemed to have been duly transferred by the said indentures, and all acts or things heretofore done under the said indentures are hereby validated and confirmed, and every obligation imposed or purporting to be imposed on any person mentioned in any of the

said indentures shall be binding in law on the person named therein whether such person is or is not a party to such indenture, and the Trustees referred to in subsection (1) of section 2 shall have power, in conformity with the indentures of which they are respectively trustees, to transfer or otherwise deal with the properties comprised in those indentures.

# THE SCHEDULE

(See section 2.)

Particulars of Indenture and present Trusteck thereof.

	ro -	Corporate name of the Trusces for the time being of each Indenture from the date of the passing of this Act.	The Mission Trust of South-
	4	Name and description of the Trustees of each Indenture at the date of the passing of this Act.	John Anderson Thorne, I.C.S., Secretary to the Board of Revenue (Land Revenue), Madras. Paul Appaswami, Judge of the Court of Small Causes, Madras. Muthish David Devadoss, Barrister-et-Law, Madras.
†	ങ	Shoré effect.	Being a transfer by the Custodian to the Trustees on the Trusts therein mentioned of all property moveable in the Madras Presidency and Coorg, formerly belonging to or held in Trust for the Basel Mission, the Leipzic Evangelical Lutheran Mission, the Rerimannsburg Holsten Evangelical Lutheran Mission and the Hermannsburg Evangelical Lutheran Mission and the Hermannsburg Evangelical Lutheran Mission.
	2	Parties,	Daniel Chamier, Custodian of Enemy Property, Madras and Coorg (therein referred to as the Custodian) of the first part and Henry Reginald Pate, Arthur Davis, the Reverend William Meston, the Horble Mr. Muthiah David Devadoss Avergal and thinish Everend Duncan Gordon MacNaughton Leith (therein referred to as the Trustees) of the second part.
	1	Date,	16th January 1920. Registered at Madras on 28th June 1920, being Serial No. 2026 of 1920 in Registration Book I of the office of the Registrar of Madres, Chinglaput.

Mission Trust of Northern India. tary, National Missionary Satish Chandra Mukerji, Duncan Gordon MacNaugh Serampore Deputy Commissioner of Ranchi. Commissioner of Chota Herbert Anderson, Secre-Secretary, German Missions' Committee of the National Anthony Watson Brough of the London Mission, Frank Frederick Lyall, George James Dann, Mis-Missionary Council, Tarlton sionary, Patna. Erode, Madras. ton Leith, Professor, College. Council Iohn to the Trustees on the Trusts to the Trustees on the Trusts thereable or immoreable in the Province of Bihar and Oriesa, formerly belonging to or held in Trust for moveable or immoveable in the moveable or immoveable in the Being a transfer by the Custodian therein mentioned of all property United Provinces, formerly belonging to or held in Trust for the Being a transfer by the Custonian Bombay Presidency, formerly be-longing to or held in Trust for the Evangelical Lutheran in mentioned of all property movethe German Evangelical Lutheran Being a transfer by the Custrdian to the Trustees on the Trusts therein mentioned of all property Gossner Mission. Shaikh Makbul Hosain, Custodian of Mitchell, Custodian) of the first part and John Enemy Property, United Provinces therein referred to as the Custodian B. Foley, W. B. Heycock, the Reverend J. Z. Hodge, Professor S. C. Mukerji, the Reverend G. J. Dann Patrick William Murphy, Custodian of Enemy Property, Bihar and Orissa (therein referred to as the Custodian) of the one part and Blan-Property. Bombay (therein reterred to as the Anderson Thorne, Arthur Davies, the of the first part and the Hon'ble Mr. therein referred to as the Trustees) chard Foley, William Bissil Heyrock, the Reverend John Zimmerman the Reverend George James Dann Reverend William Mestow, the Hodge, Frofessor S. C. Mukerje and Hon'ble Mr. Muthiah David Devadoss and the Reverend Duncan Gordon MacNaughton Leith (therein eferred to as the Trustees) of the (therein referred to as the Trustees) Rarbes Enemy of the second part. of the other part. Harold Charles Custodian of second part. being tered at Ghazipur on 23rd January 1920, being Serial No. 2 of 1920 in Registration Book 1 of the 3th October 1919. Regisered at Ranchi on 4th Serial No. 4390 of 1919 the office of the Registrar 13th October 1919. Regisoffice of the Registrar in Registration Book 1 of the office of the Dis-Sub-Registrar, tered at Madras on 5th August 1920, being Serial No. 2197 of 1920 in Registration Book 1 of of Madras, Chingleput, December 1919, 31st March 1920. of Ghazipur. Ranchi trict

Particulars of Indenture and present Trustees thereof-concid.

70	Corporate name of the Trustees for the time being of each Indenture from the date of the passing of this Act.	The Mission Trust of North- ern India.
T	Name and description of the Trustees of each Indenture at the date of the passing of this Act.	(Frank Frederick Lyall, Commissioner of Chota Nagpur. John Tarlton Whitty, Deputy Commissioner of Ranchi. Herbert Anderson, Secretary, National Missionary Council. George James Dann, Missionary, Patna. Satish Chandra Mukerji, Professor, Serampore College.
ಣ	Short effect.	Being a transfer by the Custodian to the Trustes, on the Trusts therein mentioned of all property movesble or immovesble in Assam, formerly belonging to or held in Trust for the German Bvangelical Lutheran Mission.
ରୀ	Parties.	Stephen Nairne Mackenzie, Custodian of Enemy Property, Assam (therein referred to as the Custodian) of the first part and the Hon'ble Mr. Blauchard Foley, William Bissil Heycock, the Reverend John Zimmerman Hodge, Professor S. C. Mukerji and the Reverend G. J. Dann (therein referred to as the Trustes) of the second part.
ī	Date.	1st October 1919, Registered at Dibrugarh on 29th January 1920, being Serial No. 42 of 1920 in Registration Book 1 of the office of the Sub-Registrar, Dibrugarh.

The Burms Mission Trust,	The Assam Roman Catholic Mission Trust.
John Cormack Mackenzie, Collector of Rangoon.  Ernest Godfrey Pattle, District Magistrate of Rangoon. Frank Dennison Phinney, Superintendent, American Baptist Mission Press, Rangoon.  D. P. Uurai Raj, Saint Gabriels, S. P. G. Mission, Rangoon.  C. H. Riggs, Principal, Methodist Boys' High School, Rangoon.	The Very Reverend Paul Lefebrre, Vice-Adminis- trator of the Prefecture Apostolic of Assam.  John McSwiney, Director of Land Records and Agriculture, Assam.  Robert Bustace Witham, Manager, Budla Tea Bstate, Lakhimpur,
Being a transfer by the Custodian to the Trustes on the Trusts therein mentioned of all property moveable or immoveable in Burma, formerly belonging to or held in Trust for the Leipzig Evangelical Lutheran Mission.	Being a transfer by the Custodian to the Trustees on the Trust therein mentioned of all property moveable or imnoveable in Assan, formerly belonging to or held in Trust for the religious association or covenanted order called the Sisters of the Divine Saviour.
John Cormack Mackenzie, Custodian of Enemy Property, Burme (therein referred to as the Custodian) of the first part and John Cormack Mackenzie, Herbert Hoddy Mackney, Frank Dennison Phinney, the Reverend Clarence Eugene Olmstad, the Reverend Vickerman Nicholson Kemp (therein referred to as the Trustees) of the second part.	Gerald Courtenay Kerwood, Custodian of Enemy Property, Assam (therein referred to as the Custodian) of the first part and the Very Reverend Paul Lefebrre, John McSwiney, Robert Eustace Witham (therein referred to as the Trustees) of the second part.
27th November 1919. Registered at Rangoon on 13th February 1920, being Serial No. 206 of 1920 in Registration Book I of the office of the Sub-Registrar, Rangoon,	30th April 1920. Registered at Dibrugarh on 23rd June 1920, being Serial No. 453 of 1920 in Registration Book 1 of the office of the Subkegistrar, Dibrugarh.

## ACT No. X of 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

# An Act further to amend the Indian Marine Act, 1887.

WHEREAS it is expedient further to amend the Indian Marine Act, 1887; It is hereby enacted XIV of 1887. as follows:—

Short title.

1. This Act may be called the Indian Marine (Amendment) Act, 1921.

Amendment of section 52 (1), Act XIV of 1887.

2. In the proviso to sub-section (1) of section 52 of the Indian Marine Act, 1887 (hereinafter referred XIV of 1887. to as the said Act), for the words "by, or with the previous sanction of, the Governor General in Council," the words "by the Governor General in Council or by the Director of Marine" shall be substituted.

Amendment of section 66 (3), Act XIV of 1887.

3. In sub-section (2) of section 66 of the said Act, the words "with the previous sanction of the Governor General in Council" shall be omitted.

#### ACT NO. XI OF 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

An Act further to amend the Indian Works of Defence Act. 1903.

VII of 1903.

WHEREAS it is expedient further to amend the Indian Works of Defence Act, 1903; It is hereby enacted as follows:—

1. This Act may be called the Indian Works of Short title. Defence (Amendment) Act, 1921.

VII of 1903.

- 2. In section 2 of the Indian Works of Defence Amendments Act, 1903 (hereinafter referred to as the said Act), of section 2, Act VII of for clauses (c) and (d), the following clauses shall be 1903. substituted, namely:-
  - "(c) the expression 'District' means one of the Districts into which India is, for military purposes for the time being. divided; it includes a Brigade area which does not form part of any District, and any area which the Governor General in Council may, by notification in the Gazette of India, declare to be a District for all or any of the purposes of this Act:
  - (d) the expression 'General Officer Commanding the District' means the officer for the time being in command of the forces in a District."

3. In section 7 of the said Act—

Amendment (a) in sub-clauses (i) and (iv) of clause (a), in of section 7, Act VII of the first proviso to sub-clause (i) of clause 1903. (b), and in sub-clause (ii) of clause (b), for the words "General Officer Com-manding the Division," the words "General Officer Commanding the District" shall be substituted; and

(b) in

# 42 Indian Works of Defence (Amend- [ACT XI ment).

(b) in the first proviso to sub-clause (ii) of clause (a) and in the second proviso to sub-clause (i) of clause (b), for the words "General Officer Commanding the Division, District or Brigade," the words "General Officer Commanding the District" shall be substituted.

Repeal

4. So much of the Schedule to the Amending V of 1909 (Army) Act, 1909, as relates to the said Act, is hereby repealed.

# ACT No. XII of 1921.

[Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

An Act further to amend the Negotiable Instruments Act, 1881.

XXVI of 1881. WHEREAS it is expedient further to amend the Negotiable Instruments Act, 1881; It is hereby enacted as follows:—

1. This Act may be called the Negotiable Instru-Short title. ments (Amendment) Act, 1921.

XXVI of 1881.

- 2. In sections 63 and 83 of the Negotiable Instru-Amendment ments Act, 1881 (hereinafter referred to as the said of sections 63 and 83, Act Act), for the word "twenty-four," the word "forty-XXVI of eight" shall be substituted.
- 3. In section 75A of the said Act for the words Amendment "for payment," the words "for acceptance or pay- Act XXVI ment" shall be substituted.

## ACT NO. XIII OF 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

An Act further to amend the Carriers Act, 1865, in order to empower the Governor General in Council to make by notification additions to the Schedule to that Act, and to free a common carrier from liability under that Act for loss or damage, arising from the negligence of himself or of any of his agents or servants, in respect of any property which, being of the value of over one hundred rupees and of the description contained in the Schedule to that Act, has not been declared in accordance with the provisions of section 3.

WHEREAS it is expedient further to amend the Carriers Act, 1865, in manner hereinafter (III of 1865, appearing; It is hereby enacted as follows:—

hort title.

1. This Act may be called the Carriers (Amendment) Act, 1921.

mendment f section 8, let III of 865.

- 2. In section 8 of the Carriers Act, 1865 (hereinafter called the said Act),—
  - (1) the words "negligence or" shall be omitted,
  - (2) after the words "agents or servants," the following words shall be added, namely:—

"and

"and shall also be liable to the owner for loss or damage to any such property, other than property to which the provisions of section 3 apply and in respect of which the declaration required by that section has not been made, where such loss or damage has arisen from the negligence of the carrier or any of his agents or servants."

3. After section 10 of the said Act, the following Insertion of section shall be added, namely:—

11 in Act I

"11. The Governor General in Council may, by forest to notification in the Gazette of India, add to the list Governor of articles contained in the Schedule to this Act, and Council to the Schedule shall, on the issue of any such notification, be deemed to have been amended accordingly."

## ACT NO. XIV OF 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

An Act to provide for the levy of customsduty on lac exported from British India.

WHEREAS it is expedient to provide for the creation of a Fund to be expended for the promotion of the improvement of methods of cultivation and manufacture of lac in India:

AND WHEREAS for this purpose it is expedient to levy customs-duty on lac produced in India and exported from British India;

It is hereby enacted as follows:-

Short title and extent.

- 1. (1) This Act may be called the Indian Lac Cess Act, 1921.
- (2) It extends to the whole of British India, except Aden.

Definitions.

- 2. In this Act-
  - (a) "The Lac Association" means the Indian
    Lac Association for Research, registered
    as a society on the twelfth day of September, 1921, under the provisions of the
    Societies Registration Act, 1860; XXI of 1860.
  - (b) "Collector" means, in reference to lac exported by sea, a Customs-collector as defined in clause (c) of section 3 of the VIII of 1878. Sea Customs Act, 1878, and, in reference to lac passing out of British India by land, the Collector of the district;
    - (c) "lac"

- (c) "lac" includes any form of manufactured or unmanufactured lac other than refuse lac:
- (d) "lac cess" means the customs-duty imposed by section 3 of this Act and by section 5 of the Indian Tariff Act, 1894.

VIII of 1894.

- 3. On and from the 1st January, 1922, a customs- Imposition duty shall be levied and collected on all lac and exports of lac refuse lac produced in India and exported from any and refuse customs-port to any port beyond the limits of British lac. India or to Aden at the rate of 4 annas per maund in the case of lac, and 2 annas per maund in the case of refuse lac, or at such lower rate as the Governor General in Council may, on the recommendation of the Lac Association by notification in the Gazette of India, prescribe.
- 4. (1) At the close of each month, or as soon Application thereafter as may be convenient, the Collector shall of proceeds pay the proceeds of the lac cess, after deducting the expenses of collection (if any), to the Lac Association.
- (2) The said proceeds and any other monies received by the Lac Association in this behalf shall be applied by the Association towards meeting the cost of such measures as the Association may consider it advisable to take for the promotion of improved methods of cultivation and manufacture of lac by means of scientific research, experimental cultivation and the dissemination of knowledge, or by such other means, as it may be expedient to employ, for testing the value of the results obtained by such research.
- 5. (1) The Lac Association shall keep accounts Keeping and of all monies received and expended under section 4. audiling of accounts.

(2) Such accounts shall be examined and audited annually by auditors appointed in this behalf by the Governor General in Council; and such auditors may disallow any item which has, in their opinion, been expended out of any money so received otherwise than as directed by or under this Act.

(3) If any item is disallowed, an appeal shall lie to the Governor General in Council, whose decision shall be final.

Power to make rules.

- 6. (1) The Governor General in Council may, after previous publication, make rules to carry out the purposes of this Act.
- (2) In particular and without prejudice to the generality of the foregoing power such rules may provide for—
  - (a) the levy and payment of the lac cess; and
  - (b) the form of accounts to be kept and the publication of an abstract of such accounts with the reports of the auditors thereon.
- (3) All such rules shall be published in the Gazette of India.

Time during which sections 2 to 6 are to remain in force.

7. Sections 2 to 6 shall remain in force only until the 31st day of December, 1926:

Provided that the Governor General in Council may, on the recommendation of the Lac Association, and with the previous consent of the Indian Legislature, declare, by notification in the Gazette of India, that the said sections shall continue in force for any further period specified in such notification:

Provided also that, if at any time the Lac Association is dissolved, the said sections shall cease to be in force from the date of such dissolution.

Disposal of surplus proceeds of lac cess. 8. If any proceeds of the lac cess or any monies, so received as aforesaid, remain unexpended, when sections 2 to 6 cease to be in force, they shall, not-withstanding anything contained in any law for the time being in force, vest in His Majesty.

new section

24-A in Act VI of 1898.

#### ACT No. XV OF 1921;

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

# An Act further to amend the Indian Post Office Act, 1898.

VI of 1898.

THEREAS it is expedient further to amend the Indian Post Office Act, 1898; It is hereby enacted as follows:-

1. This Act may be called the Indian Post Office Short title. (Amendment) Act. 1921.

VI of 1898.

- 2. In section 24 of the Indian Post Office Act, Amendment 1898 (hereinafter referred to as the said Act), the Act VI of third proviso shall be omitted.
- 3. After section 24 of the said Act, the following Insertion of a section shall be inserted, namely:-

"24A. The Governor General in Council may, Power to by general or special order, empower any officer the Post Office, specified in such order to deliver any Customs postal article, received from beyond the limits of authority. British India and suspected to contain anything liable to duty, to such Customs authority as may be specified in the said order, and such Customs authority shall deal with such article in accordance with the pro-

VIII of 1878. visions of the Sea Customs Act, 1878, or of any other law for the time being in force."

> 4. In section 67 of the said Act, after the words Amendment "this Act," the words "or of any other Act for the Act VI of time being in force" shall be inserted.

# ACT No. XVI of 1921.

#### [Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 29th September, 1921.)

An Act further to amend the Indian Penal Code.

WHEREAS it is expedient further to amend the Indian Penal Code; It is hereby enacted as XLV of 1860. follows:—

Shortitle.

1. This Act may be called the Indian Penal Code (Amendment) Act, 1921.

Amendment of sections 121 and 122, Indian Penal Code. 2. In sections 121 and 122 of the Indian Penal XLV of 1860. Code (hereinafter referred to as the said Code), for the words "and shall forfeit all his property," the words "and shall also be liable to fine" shall be substituted.

Amendment of section 121A, Indian Penal Code. 3. In section 121A of the said Code, after the words "ten years," the words "and shall also be liable to fine" shall be inserted.

Repeal of sections 61 and 62, Indian Penal Code. 4. Sections 61 and 62 of the said Code are hereby repealed.

# ACT NO. XVII OF 1921.

#### [ Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 30th September, 1921.)

# An Act further to amend the Cattle-trespass Act. 1871.

I of 1871.

THEREAS it is expedient further to amend the Cattle-trespass Act, 1871; It is hereby enacted as follows:--

1. (1) This Act may be called the Cattle-trespass Short title and coni-(Amendment) Act, 1921. mencement.

(2) This section shall come into force at once.

(3) The rest of the Act shall come into force in any Province or part thereof on such date as the Local Government may, by notification in the local official Gazette, appoint.

I of 1871.

2. For section 12 of the Cattle-trespass Act, 1871, Substitution the following section shall be substituted, namely:—

for section

"12. For every head of cattle impounded as afore-Fines for said, the pound-keeper shall levy a fine in accordance cattle imwith the scale for the time being prescribed by the pounded. Local Government in this behalf by notification in the official Gazette. Different scales may be prescribed for different local areas.

All fines so levied shall be sent to the Magistrate of the District through such officer as the Local Government may direct.

A list of the fines and of the rates of charge for feeding and watering cattle shall be posted in a conspicuous place on or near to every pound."

3. Section 5 of the Cattle-trespass Act (1871) Repeal. Amendment Act, 1891, is hereby repealed.

I of 1891.

# ACT No. XVIII of 1921.

#### [PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 5th October, 1921.)

An Act to facilitate the enforcement in British India of Maintenance Orders made in other parts of His Majesty's Dominions and Protectorates and vice versa.

HEREAS it is expedient to facilitate the enforcement in British India of Maintenance Orders made in other parts of His Majesty's Dominions and Protectorates and vice versa; It is hereby enacted as follows:-

Short title and extent.

- 1. (1) This Act may be called the Maintenance Orders Enforcement Act, 1921.
- (2) It extends to the whole of British India, including the Sonthal Pargana's and British Baluchistan.

Definitions.

- 2. In this Act, unless there is anything repugnant in the subject or context,-
  - "Court of summary jurisdiction" means the Court of a Chief Presidency Magistrate or of a District Magistrate;
  - "dependants" means such persons as a person against whom a maintenance order is made is liable to maintain according to the law in force in the part of His Majesty's Dominions in which the maintenance order is made;
  - "maintenance order" means a decree or order, other than an order of affiliation, made by

a Court in the exercise of civil or criminal jurisdiction for the periodical payment of sums of money towards the maintenance of the wife or other dependants of the person against whom the order is made;

"prescribed" means prescribed by rules made

under this Act;

" Proper authority" means the authority appointed by or under the law of, a reciprocating territory to receive and transmit documents to which this Act applies;

"reciprocating territory" means any part of His Majesty's Dominions outside British India in respect of which this Act for the time being applies.

3. (1) If the Governor General in Council is Reciprocal satisfied that provisions have been made by the arrangements. Legislature of any part of His Majesty's Dominions for the enforcement within that part of maintenance orders made by Courts in British India, the Governor General in Council may, by notification in the Gazette of India, declare that this Act applies in respect of that part of His Majesty's Dominions and thereupon it shall apply accordingly.

. (2) The Governor General in Council may, by like notification, declare that this Act applies in respect of any British protectorate, or in respect of any State in India, and where such a declaration has been made, this Act shall apply as if such protectorate or State were a reciprocating territory.

4. (1) Where a maintenance order has, whether Registration before or after the passing of this Act, been made in British against any person by any Court in any reciprocating maintenance territory, and a certified copy of the order has been orders made transmitted by the proper authority of that territory of His to the Governor General, the Governor General in Majesty's Council shall send a copy of the order to the prescribed officer of a Court in British India for registration, and, on receipt thereof, the order shall be registered in the prescribed manner.

(2) The Court in which an order is to be so registered as aforesaid shall, if the Court by which the order was made was, in the opinion of the Governor General in Council, a Court of superior jurisdiction, be a High Court, and, if the Court was not, in his opinion, a Court of superior jurisdiction, be a Court of summary jurisdiction.

Transmission of maintenance orders made in British India.

5. Where a Court in British India has, whether before or after the commencement of this Act, made a maintenance order against any person, and it is proved to that Court that the person against whom the order was made is resident in a reciprocating territory, the Court shall send to the Governor General in Council, for transmission to the proper authority of that territory, a certified copy of the order.

Power of Summary Courts tomake provisional maintenance orders against persons resident in His Majesty's Dominions India.

- 6. (1) Where application is made to a Court of summary jurisdiction in British India for a maintenance order against any person, and it is proved that that person is resident in a reciprocating territory, the Court may, in the absence of that person, if after hearing the evidence it is satisfied of the justice of the application, make any such order as it might outside British have made if that person had wilfully neglected to attend the Court; but in such case the order shall be provisional only and shall have no effect unless and until confirmed by a competent Court in such territory.
  - (2) The evidence of every witness who is examined on any such application shall be reduced to writing, and such deposition shall be read over to, and signed by, him.
  - (3) Where such an order is made, the Court shall send to the Governor General in Council, for transmission to the proper authority of the reciprocating territory in which the person against whom the order is made is alleged to reside, the depositions so taken and a certified copy of the order together with a statement of the grounds on which the making of the order might have been opposed if the person against whom the order is made had been duly served

with a summons and had appeared at the hearing and such information as the Court possesses for facilitating the identification of that person and ascertaining his whereabouts.

- (4) Where any such provisional order has come before a Court in a reciprocating territory confirmation, and the order has by that Court been remitted to the Court of summary jurisdiction which made the order for the purpose of taking further evidence, that Court shall, after giving the prescribed notice, proceed to take the evidence in like manner and subject to the like conditions as the evidence in support of the original application.
- (5) If it appears to the Court hearing such evidence that the order ought not to have been made, the Court may rescind the order, but in any other case the depositions shall be sent to the Governor General in Council and dealt with in like manner as the original depositions.
- (6) The confirmation of an order made under this section shall not affect any power of a Court of summary jurisdiction to vary or rescind that order:

Provided that, on the making of a varying or rescinding order, the Court shall send a certified copy thereof to the Governor General in Council for transmission to the proper authority of the reciprocating territory in which the original order was confirmed. or to which it was sent for confirmation and that. in the case of an order varying the original order, the order shall not have any effect unless and until confirmed in like manner as the original order.

7. (1) Where a maintenance order has been made Power of by a Court in a reciprocating territory and the order mary jurisdicis provisional only, and has no effect unless and until tion to confirm confirmed by a Court of summary jurisdiction in order made
British India, and a certified copy of the order, to out of British
and the description of the order, to out of British
and the description of the order, to out of British gether with the depositions of the witnesses and a statement of the grounds on which the order might have been opposed, has been transmitted to the Governor General, and it appears to the Governor General in Council that the person against whom the

order has been made is resident in British India, the Governor General in Council may send the said documents to the prescribed officer of a Court of summary jurisdiction, with a requisition that a summons be issued calling upon the person to show cause why that order should not be confirmed, and, upon receipt of such documents and requisition, the Court shall issue such a summons and cause it to be served upon such person.

- (2) A summons issued under sub-section (1) shall for all purposes be deemed to be a summons issued by the Court in the exercise of its original criminal jurisdiction.
- (3) At the hearing it shall be open to the person to whom the summons was issued to raise any defence which he might have raised in the original proceedings had he heen a party thereto, but no other defence, and the certificate from the Court which made the provisional order stating the grounds on which the making of the order might have been opposed if the person against whom the order was made had been a party to the proceedings shall be conclusive evidence that those grounds are grounds on which objection may be taken.
- (4) If at the hearing the person served with the summons does not appear or, on appearing, fails to satisfy the Court that the order ought not to be confirmed, the Court may, notwithstanding any pecuniary limit imposed on its power by any law for the time being in force in British India, confirm the order either without modification or with such modifications as to the Court after hearing the evidence may seem just:

Provided that no sum shall be awarded as maintenance under this section, or shall be recoverable as such, at a rate exceeding that proposed in the provisional order.

(5) If the person to whom the summons was issued appears at the hearing and satisfies the Court that for the purpose of any defence it is necessary to remit the case to the Court which made the provisional order

for the taking of any further evidence, the Court may for that purpose send a certified copy of the record to the Governor General in Council for transmission to that Court through the proper authority of the reciprocating territory, and may adjourn the proceedings.

- (6) Where a provisional order has been confirmed under this section, it may be varied or rescinded in like manner as if it had originally been made by the confirming Court, and where on an application for rescission or variation the Court is satisfied that it is necessary to remit the case to the Court which made the provisional order for the purpose of taking any further evidence, the Court may for that purpose send a certified copy of the record to the Governor General in Council for transmission to that Court through the proper authority of the reciprocating territory, and may adjourn the proceedings.
- 8. (1) Subject to the provisions of this Act, where Enforcement an order has been registered under this Act in a High ance orders. Court, the order shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon as if it had been an order originally obtained in the High Court in the exercise of its civil jurisdiction, or in such Civil Court subordinate to that High Court as may be named by the High Court in this behalf, and that Court shall have power to enforce the order accordingly.
- (2) A Court of summary jurisdiction in which an order has been registered under this Act or by which an order has been confirmed under this Act, and the officers of such Court, shall have such powers and perform such duties, for the purpose of enforcing the order, as may be prescribed.
- 9. A Court in registering or confirming an order Payment of for maintenance in accordance with the provisions of charges for this Act shall direct that the charges for transmission this Act shall direct that the charges for the trans- of sums mission to the Court, from which the order has been awarded as maintenance received or in which the provisional order has been and other made, as the case may be, of the sum awarded as costs and charges, maintenance shall be borne by the person against

whom the order has been so made or confirmed, and shall be recovered from him in addition to the sum awarded as maintenance and in addition to, and in the same manner as, such other costs and charges as may be awarded or levied by the Court.

Proof of documents signed by officers of Court.

10. For the purposes of this Act, any document purporting to be signed by a judge or officer of a Court outside British India shall, until the contrary is proved, be deemed to have been so signed without proof of the signature of judicial or official character of the person appearing to have signed it, and the officer of a Court by whom a document is signed shall, until the contrary is proved, be deemed to have been the proper officer of the Court to sign the document.

Depositions to be evidence

11. Depositions taken in a Court in any reciprocating territory may, for the purposes of this Act, be received in evidence in proceedings before Courts of summary jurisdiction under this Act.

Rule-making power.

12. The Governor Generel in Council may make rules for the purpose of carrying into effect the purposes of this Act, and in particular may make rules for the levy of the costs or charges for anything done under this Act and for all matters which are directed or permitted to be prescribed.

#### ACT NO. XIX OF 1921.

#### [ Passed by the Indian Legislature.]

(Received the assent of the Governor General on the 5th October, 1921.)

An Act further to amend the Land Acquisition Act, 1894.

I of 1894.

WHEREAS it is expedient further to amend the Land Acquisition Act, 1894; It is hereby enacted as follows:—

1. This Act may be called the Land Acquisition short title. (Amendment) Act, 1921.

I of 1894.

- 2. Section 26 of the Land Acquisition Act, 1894 Amendment (hereinafter referred to as the said Act), shall be re- of section 26, numbered 26 (1), and to the said section the following 1894. sub-section shall be added, namely:—
  - "(2) Every such award shall be deemed to be a decree and the statement of the grounds of every such award a judgment within the meaning of section 2, clause (2), and section 2, clause (9), respectively, of the Code of Civil Procedure, 1908."

▼ of 1908

3. For section 54 of the said Act, the following Substitution section shall be substituted, namely:—

of new rection for section 54, Act 1 of

V of 1908.

"54. Subject to the provisions of the Code of Civil Procedure, 1908, applicable to appeals from original decrees, and notwithstanding any thing to the contrary in any enactment for the time being in force, an appeal shall only lie in any proceedings under this Act to the High Court from the award, or from any part of the award, of the Court and from any decree of the High Court passed on such appeal as aforesaid an appeal shall lie to His Majesty in Council subject to the provisions contained in section 110 of the Code of Civil Procedure, 1908, and in Order XLV thereof."

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